of commercial vehicles, had been adopted elsewhere. But, in the case of the former, the system had not proved entirely satisfactory and a large volume of well-informed opinion was in favour of the substitution of a tax based on petrol consumption. One of the many advantages of his proposal was that it responded at once to the amount of use made of the vehicle, its power and load, whereas the former method taxed the vehicle irrespective of whether it was used occasionally or constantly. The tax levied in Great Britain was £. 1 per horse-power. Taking the road tolls in Travancore at an amount between nine pies to one anna a mile, a twenty horse-power car would pay approximately the same sum on about 250 miles of running a month.

In conclusion, the member said that his Association and himself hoped the Government would take early steps for investigating the matter.

DEWAN'S REPLY: Mr. Wright, I have listened to what you have said with considerable interest and this is not the first time that the idea of an arrangement, for making motor traffic easier and cheaper has been brought before the attention of the Government. You will find that the total amount contributed by motor vehicles towards the maintenance of roads by the medium of toll-gates in Travancore is roughly Rs. 1,80,000 a year. The Government on the other hand, spend, as you would have seen from the *Administration Report*, something like Rs. 5,60,000 on the construction and special repairs of roads alone, apart from the maintenance charges which amount to about Rs. 7,00,000. Therefore, the total amount spent by the Government on roads amounts to about Rs. 12,60,000 for which the Government derive, from the traffic using these roads, the total revenue of about Rs. 2½ lakhs. You will, therefore, find that we spend more on roads proportionately than in most other parts of India ; and the total length of roads here, *viz.*, about 2,900 miles, is greater than in any other equal part of India. Therefore, I say, users of motor vehicles in Travancore get better roads and greater conveniences in that matter than elsewhere. Even in the matter of toll stations, they are much better off than their brethren across the border because we have toll-gates much farther apart than in other parts of India. You refer to motor vehicles being the most heavily taxed of the transport vehicles here. That may be. But let me assure you that we get no other tax from motors except by way of tolls, few and far between. Motor vehicles come in from outside and they pay import duties of 30 per cent. but that does not find a way into our pockets to any extent. Nor do we get anything on petrol.

You specially asked for a Road Fund to be established here. The success of a Road Fund depends entirely on the large number of vehicles that ply on the roads. I do not think the total number of vehicles plying on our roads is as yet sufficient to yield a fund which will amount even to a quarter of the present cost of maintenance of our roads. There are some 1,850 licensed motor vehicles only.

In regard to the question of imposing a duty on petrol, that will have to be the subject of negotiations with the Paramount Power. In the first place, if we are to impose any impost on petrol it will very possibly be over and above what it may have to pay in British India. In other words, the cost of petrol will be so heavily enhanced as to retard the extension of motor traffic. These are all matters that have to be considered carefully and in relation to various factors which cannot be brought under review at a moment's notice. All this will take time. Meanwhile I shall see whether it is possible to arrive at some general system of compounding toll-fees so as to save some inconvenience to the users of motor cars and other vehicles.

2. Hardships caused to the tenants on account of the payment, in kind, of Michavaram, Tiruppuvaram and Sripandaravaka tax and remedies therefor.

MR. S. PADMANABHA AIYAR (*Member, Neyyattinkara taluk, Group II*) said that the subject was not new but had been pressed at many prior sessions of the Assembly. As a result of such representations, the Government appointed a committee to enquire into the matter but the report of the committee was not accepted. In 1921, however, the Government introduced a bill in the Legislative Council to amend the Jenmi and Kudiyan Regulation of 1071, but the bill had not yet come up for consideration.

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Referring to the origin of the *jenmam* lands and the system of the payment of *michavaram* by the tenants, he said that, when a great conqueror of yore found the State at his disposal, he parcelled out the territory among those who took part in his toils or assisted him with counsel. The lands thus parcelled out came to be known as *jenmam* lands and the holders thereof became *jenmies*. Most of the *jenmies* possessed vast extents of land which they could not cultivate without the help of others. Naturally, therefore, they were forced to lease out portions of their lands to others who were characterised as tenants. The tenants improved the lands leased out to them and advanced loans to *jenmies*. Transfers of these lands were also effected either for their full value or for even less than that. But, in all such cases, an annual rent was reserved by the *jenmies*. This rent was known as *michavaram* and it was made payable in kind. This system of land tenure had been in vogue from time immemorial and remained unaffected even at the time the State was consolidated by Maharaja Martanda Varma.

The payment in kind was the chief difficulty experienced by the tenants. The system was for several reasons most convenient in former days, when there was no uniform currency and there was scarcity of coined money. Besides, the *jenmam* lands mostly existed for the maintenance of religious or charitable institutions, the wants of which could be better met by contributions in kind than by payments in money. But those reasons no longer existed and the system was unsuited to modern conditions. The commutation of taxation in kind in respect of Government lands was sanctioned in 1080 as it was felt that the system of payment in kind was fraught with oppression and exaction on the part of the subordinates of the Revenue Department and with fraud and evasion on the part of the ryots. The same reasoning would apply to *jenmam* lands as well. The interference of the Government was necessary to convert the payment of *michavaram* in kind into money.

As regards the question whether the Government had the power to interfere, the member argued that the Government had such power because all lands in the State primarily belonged to the Government. Such interference had taken place in the past, when in the year 1005 certain instructions were issued defining the rights of *jenmies* and tenants. Those instructions were lost sight of in course of time, and in the year 1042 a Royal Proclamation on the subject was issued. The *jenmies* were dissatisfied with that Proclamation and the Jenmi and Kudiyan Regulation of 1071 was passed. Again, all lands held on *kanapaattam* tenure were permanently taxed by the Government. Such lands, if abandoned by the tenants, were recorded as *nirthal* and dealt with as Sirkar *paattam* lands. The tax due to the Government was also being recovered from the tenants.

Viewing the system from the standpoint of the *jenmies*, it might be stated that they were also not benefited by it. Almost all the *jenmies* had assigned away their rights to *michavaram* and *tiruppuvaram* and most of the Devaswoms maintained by the dues had ceased to exist. The member therefore emphasised the need for converting the dues into money.

Another source of hardship was the adoption of the *nirak* rates for paddy in suits relating *michavaram* and *tiruppuvaram*. The *nirak* rates for paddy did not represent the real current prices of the commodity, but were really those given by retail merchants whose rates were always higher than the contractor's rates. Again, the suits for recovery of the dues were generally filed when the price of paddy was highest.

As regards *tiruppuvaram*, the member said that it was a 'diverted rent' and formed part of the Sirkar dues; and so long as the Sirkar tax had been commuted into money, *tiruppuvaram* could also be similarly commuted.

As regards *Sripandaravaka* tax, it was not commuted into money at the time of Dewan Mr. V. P. Madhava Rao on the ground that it was not included in the State accounts. But the revenue from *Sripandaravaka* lands was collected by Government agency. The Government had also introduced the system of paying a portion of the tax in money and the remainder in kind. Thus practically there was no difference between Sirkar tax and *Sripandaravaka* tax. The dual system of payment in kind and in money also caused confusion in accounts. So far as the supply of rice to the Sri Padmanabhaswami

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temple was concerned, it could also be made by purchase in the open market or on the contract system. The expenditure would be better controlled by a system of money allotments. The system of payment in kind was a source of hardship to the ryots also.

The member therefore prayed that the *Sripandaravaka* tax, *michavaram* and *tiruppuvaram* might be commuted into money payments.

DEWAN'S REPLY: Mr. Padmanabha Aiyar, I am not prepared to accept in their entirety the theories you have advanced as to what led to this system of *michavaram* and *tiruppuvaram*. You may or may not be correct historically but, in one respect at any rate, I doubt your accuracy and that is, as to the reason why taxation *in kind* came into being. I do not believe it was entirely due to the absence of coined money; but I think it arose mainly out of the need for supplies in kind. *Michavaram* and *tiruppuvaram* have long been a sore point with me; particularly *tiruppuvaram*, because there is hardly a day when I do not get from the Secretariat a file or two dealing with this manner of adjusting tax. This is a matter in which you must not expect me to intervene. The possibility of a change has been considered more than once; and more than once, the Government have had to face you with an attitude of *non possumus* in regard to this very difficult subject. The *Devaswoms* and *Brahmaswoms* have needs which have to be met. Let me tell you that the *Sripandaravaka* is already experiencing difficulty in getting its full requirements in paddy and other articles. That being the position, I will be the last man in Travancore to make things more difficult for *Sripandaravaka*. Therefore, I am not prepared to take up your suggestion.

3. Hardships caused to the jenmies and tenants on account of the present system of payment of tiruppuvaram and remedies therefor.

MR. RAMAN PILLAI NILAKANTA PILLAI (*Member, Kottarakara taluk*) began by saying that *tiruppuvaram* or *jenmibhogam* was the assignment of a portion of the assessment fixed on land in favour of *Devaswoms* or *Brahmaswoms*. The authority for such payments could be found in the pre-Settlement records such as the *pattas* issued at the Settlement of 989, the *vilangipers* and the *tandaper* accounts. Although the last Settlement was conducted on the basis of those records, several mistakes in the amounts of *tiruppuvaram* provided in the *pattas* had cropped up. As a result of the representations made by the claimants to those payments and of the decisions of civil courts on the subject, the Government had issued a circular order under date the 28th December, 1922, for correcting the concerned *pattas* in accordance with the pre-Settlement records ; but many such mistakes still remained unrectified.

As regards the responsibility for making such payments, the defendant *pattadars* in several civil suits filed by the *jenmies* had contended that the Government were primarily responsible for paying up the arrears till the dates of correction of *pattas* and that the *pattadars* were liable only from those dates. The High Court also had, in a judgment pronounced on the 31st Karkatakam, 1100, held that *tiruppuvaram* was a portion of the tax due to the Government and that the responsibility for paying it lay primarily with the Government. The effect of this decision was that the *tiruppuvaram* due to the *jenmies*, etc., should be paid by the Government and that the *pattadars* in whose *pattas* the payment of *tiruppuvaram* in kind was provided were only bound to pay the amounts of paddy at the commutation rate applicable to Government lands. The Government had not done anything to act up to the above judgment, as a result of which many of the *jenmies* still sued the *pattadars* alone for recovering the *tiruppuvaram* due to them. Such a state of affairs caused inconvenience and loss alike to the *jenmies*, the tenants and the Government.

In this connection, the member referred to the origin of *tiruppuvaram* alluded to in the *Final Settlement Report* submitted by Mr. S. Padmanabha Aiyar. In olden days, private lands became the property of the Government by escheat or other reasons. The *michavaram* and other dues till then payable by the *pattadars* were included in the tax due to the Government

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